



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राजपत्रासन द्वारा प्रकाशित

शिमला, शुक्रवार, 3 मई, 1991/13 बंशाब्द, 1913

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-171002, 2 मई, 1991

संख्या ई. एक्स. एम.-एफ(ए)-1/91.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल सेल्ज टेक्स ऐक्ट 1968 (1968 का 24) की धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तारीख 30 मई, 1974 के राजपत्र हिमाचल प्रदेश में प्रकाशित और समय-समय पर यथा संशोधित इस विभाग की अधिसूचना संख्या 1-15/73-ई०

एण्ड टी (सेक्ट), तारीख 29 मई, 1974 (जिसमें इसमें इसके पश्चात् तथाकथित अधिसूचना कहा जाएगा) में, प्रथम अप्रैल, 1991 से निम्नलिखित संशोधन करते हैं :—

संशोधन

1. *Amendment of the notification.*—In the said notification, for the words, signs and figures “1st June, 1974, a tax at the rate of seven”, the words, signs and figures “1st April, 1991, a tax at the rate of eight” shall be substituted.

2. *Amendment of first proviso.*—In the existing first proviso of the said notification, for the word “ten”, the word “eleven” shall be substituted, and thereafter a new proviso (1A) shall be inserted, namely:—

“(1-A) the rate of tax on Foreign Liquor imported into India, Wines, Beer and the goods specified in item 34 of the Schedule ‘A’ shall be 30 paise in a rupee except that the rate of tax on Indian made Foreign liquor excluding Foreign liquor imported into India, wines and beer shall be:—

(i) seven and a half paise in a rupee when Excise Duty on the same has been paid at the rate of rupees 37/- per proof litre, and

(ii) 30 paise in a rupee when Excise Duty on the same has been paid at the rate of rupees 23/- per proof litre.”.

3. *Amendment of eleventh proviso.*—In the existing eleventh proviso of the said notification for the words “three paise” the words “three and a half paise” shall be substituted.

4. *Amendment of twelfth proviso.*—In the existing twelfth proviso of the said notification for the words “three paise”, the words “three and a half paise” shall be substituted.

आदेश द्वारा,
एस 0 एस 0 सिद्ध,
वित्तायुक्त एवं सचिव ।

[Authoritative English text of this Department notification No.EXN-F (11)-1/91, dated the 2nd May, 1991 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 2nd May, 1991

No. EXN-F(11)-1/91.—In exercise of the powers vested in him under section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh is pleased to make the following further amendments in this Department notification No.1-15/73-E&T (Sectt.), dated the 29th May, 1974 published in Himachal Pradesh Rajpatra

(Extra-ordinary), dated the 30th May, 1974 (hereinafter called the "said notification") and as amended from time to time, with effect from 1st April, 1991, as follows:—

AMENDMENTS

1. *Amendment of the notification.*—In the said notification, for the words, signs and figures "1st June, 1974, a tax at the rate of seven", the words, signs and figures "1st April, 1991, a tax at the rate of eight" shall be substituted.

2. *Amendment of first proviso.*—In the existing first proviso of the said notification, for the word "ten", the word "eleven" shall be substituted, and thereafter a new proviso (1-A) shall be inserted, namely :—

"(1-A) the rate of tax on Foreign Liquor imported into India, Wines, Beer and the goods specified in item 34 of the Schedule 'A' shall be 30 paise in a rupee except that the rate of tax on Indian made Foreign liquor excluding Foreign liquor imported into India, wines and beer shall be :—

- (i) seven and a half paise in a rupee when Excise Duty on the same has been paid at the rate of rupees 37/- per proof litre, and
- (ii) 30 paise in a rupee when Excise Duty on the same has been paid at the rate of rupees 23/- per proof litre."

3. *Amendment of eleventh proviso.*—In the existing eleventh proviso of the said notification, for the words "three paise" the words "three and a half paise" shall be substituted.

4. *Amendment of twelfth proviso.*—In the existing twelfth proviso of the said notification, for the words "three paise", the words "three and a half paise" shall be substituted.

By order,

S. S. SIDHU,

Financial Commissioner-cum-Secretary.

